ESTABLISHMENT OF RIGHT OF ASSIGNEE TO TAKE ACTION AND REVOCATION AND POWER OF ATTORNEY

To the Commissioner of Patents and Trademarks:

The undersigned is empowered to act on beha	alf of the assignee indicated below (the "Assignee"). The
original assignment of the attached application for Lett	ers Patent for the invention in
FUEL CELL	
copy of this Assignment is attached hereto. This Ass	I herewith for recordation by the Assignment Branch. A true signment represents the entire chain of title of this invention this Assignment, and to the best of the Assignee's knowledge to title, and interest in the above-referenced application.
information and belief are believed to be true, and fur willful, false statements and the like so made are pun	ny own knowledge are true, and that all statements made upon ther, that these statements were made with the knowledge that hishable by fine or imprisonment, or both, under 18 U.S.C. § the validity of the application, or any patent issuing thereon.
appoints the registrants of Knobbe, Martens, Olson California 92614, Telephone (949) 760-0404, Custon and revocation to prosecute this application and to tr	& Bear, LLP, 2040 Main Street, Fourteenth Floor, Irvine, ner No. 20,995, as its attorneys with full power of substitution ransact all business in the U.S. Patent and Trademark Office exclusion of the inventor(s) and his attorney(s) in accordance
Please use Customer No. 20,995 for all comm	nunications.
	Assignee: NITTO DENKO CORPORATION
	By: Thasomich Johnson Masamichi TAKEMOTO
	Title: President
	Address: 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan
Dated: April 28, 2006	



ASSIGNMENT

	WHE	REAS, I/WE (1)	Masaya XANO
a	Japan	ese	citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan
(2)_	Masal	kazu SUGIMOTO	
a	Japan	ese	citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan
(3) _	Takuj	i OKEYUI	
a	Japan	ese O A	_ citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan
(4)	Toshi	ARAKT	
a	Japane	ese	_ citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan
FVE	DCEL.	L not which:	
(a)	(X)	was executed on	even date herewith;
(b)	()		as o Application No. 0 il No, as Application No. not yet known d on (if applicable); or
(c)	()	was described an	and claimed in PCT International Application No filed on and as amended under PCT Article 19 on
		No. of the state o	(if any) and/or under RCT Article 34 on
		-	(if any).

AND WHEREAS, NITTO DENKO CORPORATION, a Japanese corporation, with its principal place of business at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan (hereinafter referred to as Assignee) desires to acquire the entire right, title, and interest in and to the said improvements with respect to the United States of America, its territories and possessions



NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Assignor hereby acknowledges that it has sold, assigned, transferred and set over, and by these presents does hereby sell, assign, transfer and set over, unto Assignee, its successors, legal representatives and assigns, the entire right, title, and interest in the United States of America, and its territories and possessions in, to and under said improvements, and any Patent Applications in the United States of America and all divisions, renewals and continuations thereof, and all Patents of the United States of America which may be granted thereon and all reissues and extensions thereof, and all rights of priority under International Conventions; and Assignor hereby authorizes and requests the Commissioner of Patents of the United States of America to issue all Patents for said improvements to Assignee, its successors, legal representatives and assigns, in accordance with the terms of this instrument.

AND ASSIGNOR FIEREBY covenants and agrees that it will communicate to Assignee, its successors, legal representatives and assigns, any facts known to it respecting said improvements, and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuing and reissue applications, make all rightful oaths and generally do everything possible to aid Assignee, its successors, legal representatives and assigns, to obtain and enforce proper patent protection for said improvements in the United States of America.

IN TESTIMONY WHEREOF, Assignor intending to be legally bound has hereunto affixed its signature.

This28th day ofApril, 20_06	masaya Jano
This 28th day of April , 2006	Masakagu Lugimolo
This 28th day of April , 2006	Signature of Masakazu SUGIMOTO
This	Toshio arakion
Witnessed by:	Signature of Toshio ARAKI
Kouichi KAJISAKI	

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